

Hearing Date: 12/22/2009
Hearing Time: 2:00 PM
Location: 219 S. Dearborn St., Courtroom 966
Chicago, IL 60604

UNITED STATES BANKRUPTCY COURT
DISTRICT OF

In re: §
SFIROS INC DBA NATS GARDEN PRODUCE § Case No. 08-02918
Debtor §
§

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. The debtor filed a petition under chapter of the United States Bankruptcy Code on . The undersigned trustee was appointed on .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$

Funds were disbursed in the following amounts:

Administrative expenses
Payments to creditors
Non-estate funds paid to 3rd Parties
Payments to the debtor

Leaving a balance on hand of¹ \$

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.
6. The deadline for filing claims in this case was . All claims of each class which will receive a distribution have been examined and any objections to the allowance of

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ as interim compensation and now requests a sum of \$, for a total compensation of \$. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$, and now requests reimbursement for expenses of \$, for total expenses of \$.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: _____ By: /s/JAY A. STEINBERG, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

FORM 1
Document Page 3 of 14
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

Page: 1
Exhibit A

Case No: 08-02918 ERW Judge: EUGENE R. WEDOFF
Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Trustee Name: JAY A. STEINBERG, TRUSTEE

Date Filed (f) or Converted (c): 02/08/08 (f)

341(a) Meeting Date: 03/12/08

Claims Bar Date: 10/30/09

For Period Ending: 09/26/10

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. CASH	25.00	0.00		0.00	FA
2. BROADWAY BANK 5960 N. BROADWAY CHICAGO, IL	800.00	0.00		0.00	FA
3. COMPREHENSIVE LIABILITY AND PROPERTY DAMAGE POLICY	0.00	0.00		0.00	FA
4. ACCOUNTS RECEIVABLE	18,762.70	0.00		23,619.59	FA
5. Potential Rebate on Workers Comp Insurance Premium	Unknown	Unknown		0.00	FA
6. License, Franchise or other General Intangible City Wholesale Food Establishment of Chicago	0.00	0.00		0.00	FA
7. License, franchise or other General Intangible Illinois Sales Tax Resser Reg.	0.00	0.00		0.00	FA
8. License, franchise or other general intangible PACA License Renewal #19924092	0.00	0.00		0.00	FA
9. License, franchise or other general intangible IL Dept of Agriculture (Registered as Specialty Farm Products Buyer)	0.00	0.00		0.00	FA
10. 1992 CHEVROLET SPORTVAN 6 10/620	600.00	0.00		600.00	FA
11. 1993 GMC TOPKICK C 71-H 042	3,000.00	0.00		3,000.00	FA
12. 1993 FORD ECONOLINE REG CAB PICKUP	600.00	0.00		600.00	FA
13. 1993 INTERNATIONAL MODEL 4170	3,000.00	0.00		3,000.00	FA
14. Office Equipment	4,000.00	0.00		4,000.00	FA
15. Machinery, Fixtures, Equipment & Supplies Combined with No. 28 (Debtor's estimated total value of \$4,000.00)	0.00	0.00		3,800.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		46.86	Unknown

TOTALS (Excluding Unknown Values)

\$30,787.70

\$0.00

\$38,666.45

\$0.00

Gross Value of Remaining Assets

(Total Dollar Amount in Column 6)

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

Page: 2
Exhibit A

Case No: 08-02918 ERW Judge: EUGENE R. WEDOFF
Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Trustee Name: JAY A. STEINBERG, TRUSTEE
Date Filed (f) or Converted (c): 02/08/08 (f)
341(a) Meeting Date: 03/12/08
Claims Bar Date: 10/30/09

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Produce Distributor filed vol. ch. 7; TR sold Accounts Receivable and conducted auction of vehicles; Currently holds \$36,000 in funds. TR has determined AR and vehicle proceeds are subject to PACA trust Contacted counsel for PACA claimants and negotiated agreement to pay administrative claims and distribute remaining funds to PACA claimants. Obtained order approving settlement on 9/14/10. Prepared estate tax returns and TFR.

Initial Projected Date of Final Report (TFR): 03/31/10 Current Projected Date of Final Report (TFR): 12/31/10

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Trustee Name: JAY A. STEINBERG, TRUSTEE
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****2249 BofA - Money Market Account

Taxpayer ID No: *****4006
For Period Ending: 09/26/10

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
05/05/08	4	SFIROS INC D B A NATS GARDEN PRODUC 7200 S KIMBARK AVE CHICAGO, IL 60619-1416	BALANCE FORWARD ACCOUNT RECEIVABLE	1121-000	23,619.59		0.00 23,619.59
05/07/08	* NOTE *	ALEX NAKONECHNY	SALE OF CARS	1129-000	15,000.00		38,619.59
			* NOTE * Properties 10, 11, 12, 13, 14, 15				
05/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	3.67		38,623.26
06/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	4.76		38,628.02
07/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	4.91		38,632.93
08/14/08		Transfer to Acct #*****2265	Bank Funds Transfer	9999-000		2,625.00	36,007.93
08/29/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	4.71		36,012.64
09/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	4.43		36,017.07
10/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	3.49		36,020.56
11/28/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	2.95		36,023.51
12/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	1.82		36,025.33
01/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.30		36,025.63
02/17/09	000301	International Sureties, Ltd. 701 Poydras Street #420 New Orleans LA 70139	2009 Blanket Bond Premium Bond No. 016260455	2300-000		70.57	35,955.06
02/27/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.28		35,955.34
03/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.32		35,955.66
04/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.79		35,956.45
05/29/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,957.36
06/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.90		35,958.26
07/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,959.18
08/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,960.10
09/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.89		35,960.99
10/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,961.90
11/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.90		35,962.80
12/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,963.72

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Trustee Name: JAY A. STEINBERG, TRUSTEE
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****2249 BofA - Money Market Account

Taxpayer ID No: *****4006
For Period Ending: 09/26/10

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
01/29/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,964.63
02/26/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.83		35,965.46
03/04/10		Transfer to Acct #*****2265	Bank Funds Transfer	9999-000		102.31	35,863.15
03/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,864.07
04/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.88		35,864.95
05/28/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,865.86
06/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.89		35,866.75
07/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.90		35,867.65
08/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,868.57

Account *****2249	Balance Forward	0.00			
2	Deposits	38,619.59	1	Checks	70.57
28	Interest Postings	46.86	0	Adjustments Out	0.00
			2	Transfers Out	2,727.31
	Subtotal	\$ 38,666.45		Total	\$ 2,797.88
0	Adjustments In	0.00			
0	Transfers In	0.00			
	Total	\$ 38,666.45			

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Trustee Name: JAY A. STEINBERG, TRUSTEE
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****2265 BofA - Checking Account

Taxpayer ID No: *****4006
For Period Ending: 09/26/10

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/14/08		Transfer from Acct #*****2249	BALANCE FORWARD				0.00
08/14/08	003001	American Auction Associates 8515 South Thomas Avenue Bridgeview, IL 60455	Bank Funds Transfer SALE OF INVENTORY	9999-000 3610-000	2,625.00		2,625.00 1,125.00
08/14/08	003002	Errol S. Sukru President 5855 North Sheridan Road Chicago, IL 60660	ADMINISTRATIVE EXPENSE	2990-000		1,125.00	0.00
03/04/10		Transfer from Acct #*****2249	Bank Funds Transfer	9999-000	102.31		102.31
03/04/10	003003	International Sureties, Ltd. Suite 420 701 Poydras Street New Orleans LA 70139	Bond Premium Payments 2010 Bond premium	2300-000		102.31	0.00

Account *****2265	Balance Forward	0.00			
0	Deposits	0.00	3	Checks	2,727.31
0	Interest Postings	0.00	0	Adjustments Out	0.00
			0	Transfers Out	0.00
	Subtotal	\$ 0.00		Total	\$ 2,727.31
0	Adjustments In	0.00			
2	Transfers In	2,727.31			
	Total	\$ 2,727.31			

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Trustee Name: JAY A. STEINBERG, TRUSTEE
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****2265 BofA - Checking Account

Taxpayer ID No: *****4006
For Period Ending: 09/26/10

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

Report Totals	Balance Forward	0.00					
2	Deposits	38,619.59	4	Checks	2,797.88		
28	Interest Postings	46.86	0	Adjustments Out	0.00		
			2	Transfers Out	2,727.31		
	Subtotal	\$ 38,666.45		Total	\$ 5,525.19		
0	Adjustments In	0.00					
2	Transfers In	2,727.31					
	Total	\$ 41,393.76		Net Total Balance	\$ 35,868.57		

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 08-02918		Page 1		Date: September 26, 2010		
Debtor Name: SFIROS INC D B A NATS GARDEN		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
001 2100-00	Jay A. Steinberg, Trustee 35 East Wacker Drive Suite 1550 Chicago IL 60601	Administrative	Pursuant to settlement order dated 9/14/10, administrative claims not to exceed \$6,065 will be paid before pro rata distribution to secured PACA claimants	\$2,300.00	\$0.00	\$2,300.00
Subtotal For Claim Type 2100-00 Trustee Compensation				\$2,300.00	\$0.00	\$2,300.00
999 2300-00	International Sureties, Ltd. Suite 420 701 Poydras Street New Orleans LA 70139	Administrative		\$102.31	\$102.31	\$0.00
Subtotal For Claim Type 2300-00 Bond Payments				\$102.31	\$102.31	\$0.00
001 3210-00	ARNSTEIN & LEHR LLP 120 SOUTH RIVERSIDE PLAZA SUITE 1200 CHICAGO, IL 60606	Administrative	Pursuant to settlement order dated 9/14/10, administrative claims not to exceed \$6,065 will be paid before pro rata distribution to secured PACA claimants	\$3,075.00	\$0.00	\$3,075.00
Subtotal For Claim Type 3210-00 Attorney for Trustee Fees (Other Fi				\$3,075.00	\$0.00	\$3,075.00
001 3220-00	ARNSTEIN & LEHR LLP 120 SOUTH RIVERSIDE PLAZA SUITE 1200 CHICAGO, IL 60606	Administrative	Pursuant to settlement order dated 9/14/10, administrative claims not to exceed \$6,065 will be paid before pro rata distribution to secured PACA claimants	\$90.00	\$0.00	\$90.00
Subtotal For Claim Type 3220-00 Attorney for Trustee Expenses				\$90.00	\$0.00	\$90.00
001 3310-00	Popowcer & Katten, Ltd. Attn: Lois West 35 East Wacker Drive #1550 Chicago IL 6601	Administrative	Pursuant to settlement order dated 9/14/10, administrative claims not to exceed \$6,065 will be paid before pro rata distribution to secured PACA claimants	\$600.00	\$0.00	\$600.00
Subtotal For Claim Type 3310-00 Accountant for Trustee Fees				\$600.00	\$0.00	\$600.00
000001 050 4220-00	Anthony Marano Company	Secured PACA Claimant		\$3,937.75	\$0.00	\$3,937.75
000002 050 4220-00	Auster Acquisitions, LLC f/k/a and d/b/a The Auster Company Inc William B Kohn, Esq 150 N Wacker Dr Ste 1400 Chicago, IL 60606	Secured PACA Claimant		\$20,135.00	\$0.00	\$20,135.00
000003 050 4220-00	Panama Banana Dist Co William B Kohn Esq 150 N Wacker Dr Ste 1400 Chicago, IL 60606	Secured PACA Claimant		\$1,782.00	\$0.00	\$1,782.00
000004 050 4220-00	Jack Tuchten Wholesale Products Inc William B Kohn Esq 150 N Wacker Drive Suite 1400 Chicago, IL 60606	Secured PACA Claimant		\$6,954.75	\$0.00	\$6,954.75
000005 050 4220-00	Buurma Farms, Inc. c/o Martyn and Associates 820 Superior Avenue, N.W., Tenth	Secured PACA Claimant		\$36,088.49	\$0.00	\$36,088.49

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 08-02918 Page 2 Date: September 26, 2010
Debtor Name: SFIROS INC D B A NATS GARDEN Claim Type Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
	Floor Cleveland, Ohio 44113					
000006 050 4220-00	Wendell Roberson Farms, Inc. c/o Martyn and Associates 820 Superior Avenue, N.W., Tenth Floor Cleveland, Ohio 44113	Secured PACA Claimant		\$37,180.89	\$0.00	\$37,180.89
000007 050 4220-00	H.C. Schmieding Produce Co., Inc. c/o Martyn and Associates 820 Superior Avenue, N.W., Tenth Floor Cleveland, Ohio 44113	Secured PACA Claimant		\$16,062.51	\$0.00	\$16,062.51
000008 050 4220-00	Evergreen International Inc c/o Steven M De Falco, Esq Meuers Law Firm P L 5395 Park Central Court Naples, FL34109	Secured PACA Claimant		\$1,899.84	\$0.00	\$1,899.84
000009 050 4220-00	Borzynski Bros. Distributing Inc c/o Steven M De Falco, Esq Meuers Law Firm, P I 5395 Park Central Court Naples, FL 34109	Secured PACA Claimant		\$1,458.14	\$0.00	\$1,458.14
Subtotal For Claim Type 4220-00 Personal Prop & Intang - Non				\$125,499.37	\$0.00	\$125,499.37
000011 070 7100-00	Rummel Associates Inc 180 N LaSalle St Ste 3100 Chicago, IL 60601	Unsecured		\$68,562.00	\$0.00	\$68,562.00
000012 070 7100-00	Vanderwall Farms, Inc. 6972 W. 1000 N Demotte, IN 46310	Unsecured		\$6,397.00	\$0.00	\$6,397.00
000013 070 7100-00	McCarron & Diess 4900 Massachusetts Avenue NW Washington, DC 20016-4358	Unsecured		\$2,830.30	\$0.00	\$2,830.30
Subtotal For Claim Type 7100-00 General Unsecured 726(a)(2)				\$77,789.30	\$0.00	\$77,789.30
000010 080 7200-00	Errol Sukru 5855 N. Sheridan Road, Suite #4-A Chicago, IL 60660	Unsecured (10-1) Rent		\$63,000.00	\$0.00	\$63,000.00
Subtotal For Claim Type 7200-00 Tardy General Unsecured 726(a)(3)				\$63,000.00	\$0.00	\$63,000.00
Case Totals:				\$272,455.98	\$102.31	\$272,353.67

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 08-02918

Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Trustee Name: JAY A. STEINBERG, TRUSTEE

Claims of secured creditors will be paid as follows:

<i>Claimant</i>	<i>Proposed Payment</i>
<u>Anthony Marano Company</u>	<u>\$</u>
<u>Auster Acquisitions, LLC f/k/a</u>	<u>\$</u>
<u>Panama Banana Dist Co</u>	<u>\$</u>
<u>Jack Tuchten Wholesale Products Inc</u>	<u>\$</u>
<u>Buurma Farms, Inc.</u>	<u>\$</u>
<u>Wendell Roberson Farms, Inc.</u>	<u>\$</u>
<u>H.C. Schmieding Produce Co., Inc.</u>	<u>\$</u>
<u>Evergreen International Inc</u>	<u>\$</u>
<u>Borzynski Bros. Distributing Inc</u>	<u>\$</u>

Applications for chapter 7 fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<u>Trustee: JAY A. STEINBERG, TRUSTEE</u>	<u>\$</u>	<u>\$</u>
<u>Attorney for trustee: ARNSTEIN & LEHR</u>		
<u>LLP</u>	<u>\$</u>	<u>\$</u>
<u>Appraiser:</u>	<u>\$</u>	<u>\$</u>
<u>Auctioneer:</u>	<u>\$</u>	<u>\$</u>
<u>Accountant: Popowcer & Katten, Ltd.</u>	<u>\$</u>	<u>\$</u>
<u>Special Attorney for trustee:</u>	<u>\$</u>	<u>\$</u>
<u>Charges:</u>	<u>\$</u>	<u>\$</u>

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<i>Fees:</i> _____	\$ _____	\$ _____
<i>Other:</i> _____	\$ _____	\$ _____
<i>Other:</i> _____	\$ _____	\$ _____

Applications for prior chapter fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<i>Attorney for debtor:</i> _____	\$ _____	\$ _____
<i>Attorney for:</i> _____	\$ _____	\$ _____
<i>Accountant for:</i> _____	\$ _____	\$ _____
<i>Appraiser for:</i> _____	\$ _____	\$ _____
<i>Other:</i> _____	\$ _____	\$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ _____ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be _____ percent.

Timely allowed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>000011</u>	<u>Rummel Associates Inc</u>	\$ <u> </u>	\$ <u> </u>
<u>000012</u>	<u>Vanderwall Farms, Inc.</u>	\$ <u> </u>	\$ <u> </u>
<u>000013</u>	<u>McCarron & Diess</u>	\$ <u> </u>	\$ <u> </u>

Tardily filed claims of general (unsecured) creditors totaling \$ have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be percent.

Tardily filed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>000010</u>	<u>Errol Sukru</u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>

The amount of surplus returned to the debtor after payment of all claims and interest is
\$.